

SENATE BILL 6  
By Bryson

AN ACT to amend Tennessee Code Annotated, Section 67-5-1008,  
relative to agricultural, forest and open space land.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1008(e)(2), is amended by  
deleting the second sentence of the subdivision and by substituting instead:

The remaining portion of such parcel shall not be disqualified from use value  
classification under this part solely because it is made too small to qualify as the result of  
the involuntary proceeding for as long as it continues to be used for agricultural, forest or  
open space land. Any owner of such property subsequent to the owner at the time of  
the involuntary taking shall file a written application as required by §§ 67-5-1005, 67-5-  
1006, or 67-5-1007 to continue the use value classification.

SECTION 2. This act shall take effect January 1, 2006, the public welfare requiring it,  
and shall apply to tax years beginning on or after that date.